

FISCAL NOTE

HB 2316 - SB 2296

March 31, 2005

SUMMARY OF BILL: Changes the definitions of *retail sale*, *tangible personal property*, and *prewritten computer software*, as they apply to the state's business tax, to the definitions that are used in reference to sales and use tax.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures – Not Significant

Assumption:

- Enactment of this bill would increase state expenditures by an amount estimated as not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White". The signature is fluid and cursive, with the first name "James" written in a smaller, more compact script than the last name "White".

James W. White, Executive Director